Ad Val Advisor

The Newsletter for Wyoming Property Tax Appraisers

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*f*rom the Administrator

Spring

I happen to be writing this on March 20th, the first day of spring. As often is the case in Wyoming, it also happens to be snowing heavily as we move into this new season. Spring snows are something that we can generally count on. The snow may be unpleasant to navigate through—especially when we are ready for warmer weather—but those spring snows bring much of the water that we rely upon for the rest of the year in our semi-arid to arid region. So, the temporary unpleasantness that we may experience on a snowy March day will soon be replaced by the greening of lawns, pastures, meadows, trees, and crops that is sure to follow.

So, too, goes the valuation season each spring of our assessment cycle. The annual final setting of values is also a spring rite here in Wyoming. The work since the preceding assessment cycle leads up to the mailing of the current year's assessment notices. Like the weather, the cycle is not always even and predictable. Calm days may be punctuated by occasional storminess and difficulty. As with the weather, some years may be more unsettled than others. That will certainly be the case this year for the counties who have converted to RealWare. Any data conversion, no matter how carefully executed, can not account for every data anomaly found in legacy systems. System users can not possibly learn every nuance of a new system in a few weeks, or even months. The integration of new hardware and software into existing infrastructures will not be perfect. When assessment notices go out this spring, converted counties may hear from more taxpayers than "usual."
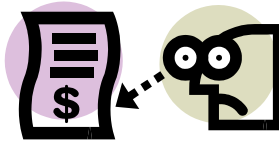
Just like Wyoming's spring snows, the challenges that come from using a new CAMA system are to be expected. How one copes with such challenges is most important. A spring blizzard may immobilize Wyomingites temporarily, but usually not for long. They dig out, slog through it, and go on to warmer days. So will go the first assessment season on the new CAMA system.

Spring is a great time of year. Some would argue—quite correctly—that the weather in the Rockies is most unpredictable and unpleasant in the spring, but it is the season when hope springs eternal. Warm summer days lie ahead and renewal is at hand. For our new CAMA system, it is also spring. The new system is germinating and ready for us to tend it, so that it, too, may grow to find its place in the summer sun.

Wade W. Hall
Administrator
Property Tax Division

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*A*nother Name Change?

By now, everyone has probably heard that the Ad Valorem Tax Division changed its name to the Property Tax Division. Within the Division, we also changed the name of the State Assessed Section to the Appraisal Services Group.

The former GIS section and then the Local Assessments and GIS Section, was then transformed to the CAMA/GIS/IT Group. Unfortunately, while this name does list several things the Group works with, it proved very hard to explain to the uninitiated and it tends to roll off the tongue like an iron anvil.

Subsequently, we searched for a name that engendered love, respect and our deep, deep insight to everything … okay, maybe not. We did, however, find a name that does

reflect the type of work we will be doing in the future. Henceforth or at least until it changes again, the CAMA/GIS/IT Group will now affectionately be known as the "Technical Services Group."

The Technical Services Group will still be doing the same type of work and will still be comprised of myself, Geir Solvang, Jack Rehm, David Ray, Bob Eicher and Brian Hall.

So, for all you acronym lovers out there, this is an FYI on the QT from the PTD and the newly named TSG that will go into affect ASAP and, by the way, BYOB. LOL.

David Chapman
Technical Services Manager
Property Tax Division

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Special Districts Update

As you may already know, we recently posted the 2006 Tax District maps and Tax Code booklet on-line. Hopefully, all the counties have had a chance to review their district maps and their portion of the booklet on DOR's website. Please notify the Technical Services Group (777-5240) of any corrections that need to be made.

We are not producing hard copies this year. However, should a taxpayer have no printing capability or connectivity to the internet, we will provide hard copies upon request. If you are asked about the booklet, please point the individual to the DOR website. The maps are under "Maps & GIS Data", and the Tax Code booklet can be found under "Publications", "Property Tax Materials" and "Manuals."

The Tax District Review Committee is already working on received documents that will apply to

the 2007 tax year. There are a few petitions and several new districts in our in-box.

As an FYI, we have received some information about the formation of a new municipality but they have not yet filed the necessary documents with the DOR or the county Assessor. This seems to be a reoccurring problem. When you hear about a new district, remind the county commissioners to encourage the district to file all required documents with the county clerk, county Assessor and the DOR. Failure to file with the Assessor or DOR relieves them from the responsibility of modifying the tax rolls.

Bob Eicher
GIS Analyst
Property Tax Division

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Quote of the Month

"When you're finished changing, you're finished."

Benjamin Franklin

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Cleaning Up CAMA Data

We are on the threshold of converting Big Horn, Hot Springs and Washakie counties to RealWare. We would like to remind the remaining four counties on the legacy systems that cleaning up your CAMA data is important. Clyde developed batch programs for both CLT & WYS in

order to isolate data that would pose problems for conversion. These programs are:

WYS – TASBW60
CLT – TASBW61

Please call if you are unfamiliar with how to run these reports.

There are a couple of other options that DOR and Clyde can assist you with. If there is data that resides in your current county system that you would like to move into your CAMA system, or data that you would like to clean up or move within your CAMA system before conversion, please call Jack @ 777-5313. A phone conference will be arranged with Clyde to discuss your needs. We will provide assistance if the data that needs to be cleaned up or moved includes numerous parcels. Please don't wait until the last minute to take advantage of this offer. It may take Clyde a few days to write and execute the proper programs to move or cleanup the requested data.

Again, if this offer is something that may be of interest to you, please call at any time to discuss your needs.

Jack Rehm
Principal Appraiser
Property Tax Division

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Airplane List Verification

Kathy Treanor of Washakie County found a web site that we can access to verify ownership of aircraft from the list sent to you by the DOR. The web address is:

http://www.faa.gov/index.cfm

At this site you will find three lines of tabs across the top of the page. Click on the "Aircraft" tab to go to the following page:

http://www.faa.gov/aircraft

At this site you should click on Registration & Certification which will take you to this site:

http://www.faa.gov/aircraft/air_cert/aircraft_registry/

On this page you will be able to download the Aircraft Registration Database. The Aircraft Registration is a large database and it is continuously updated. At this point you will have several choices of what you can access.

DOR still needs to obtain the list from the vendor that we use, as you need the "**N"** number to find the information that you are looking for.

A special thanks to Kathy Treanor for sharing this with us.

Joyln Stotts
Principal Appraiser
Property Tax Division

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*A*gricultural Land Valuation Committee Meeting

The Agricultural Land Valuation Committee held their annual meeting on Monday, March 27th. We had a good turnout with a total of twelve people attending; seven on the committee and five from county Assessor offices.

We began the meeting by recapping what had taken place in 2005. The committee had determined that no changes were needed to the variables in the formula. The main focus was on trying to obtain better pricing information on Wyoming commodities. A small "sub" committee was formed and headed by John Etchepare, Director Wyoming Dept of Agriculture. This committee worked with Wyoming Agriculture Statistics Service, WASS, and updated the survey sent to Wyoming producers. This survey is currently in use and the data published in the 2006 WASS study will reflect the updated survey.

Next, we discussed the current 2006 Agricultural Land Valuation Study. Differences in values for this year are as follows: all Hay five-year weighted average price per ton is down by $5.34, all Wheat five-year weighted average price per bushel is up by $0.09. The range land five-year weighted average rental rate per AUM is up $0.39.

Changes in net operating income for 2006: For Irrigated Crop Land the net operating income per ton of hay is $0.92 lower, for Dry Crop Land the net operating income per bushel of wheat is $0.02 higher, and for Range Land the net operating income per AUM is $0.36 higher.

Next year's meeting will be held after the conclusion of the legislative session in March of 2007. The exact date has not yet been set. In the 2007 meeting we will be discussing a hypothetical situation of changing the years in the capitalization rate table to match the years in the commodity pricing table. This was first brought up in the April 2005 meeting.

Jeffery Moore
Principal Appraiser
Property Tax Division

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*V*isibility

Another milestone in the CAMA project was achieved this month with the Department of Revenue and CCI. For the first time, the Property Tax Division now has access to all of the Wyoming tickets submitted through Parature.

This visibility will prove extremely useful to the Division and will help keep us apprised of the type of software issues the counties are encountering on a day to day basis. More importantly, we will also have the ability now to look for trends, important tips or facts and we can then communicate that information to users statewide.

This leads to an important point in the use, or in some cases non-use, of Parature. The first step in the customer support process is to call CCI for assistance or to create a Parature ticket. At a minimum, it is important that all of the more critical and more complex support issues be processed through Parature. This would include any requests for enhancements or notification of any found bugs.

While simple questions may be easier to phone in to a live person, entering a Parature ticket provides a sort of global visibility, not only to the Division, but to everyone at CCI as well.

David Chapman
Technical Services Manager
Property Tax Division

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$\mathcal{M}$ethods of Personal Property & Oil & Gas Calculations in RealWare

There seems to be some confusion on how the different methods of calculation works for Personal Property and Oil & Gas, so we put this information together for you with some help from CCI;

R: Replacement Cost New. Items will not trend, only depreciate.

M: Market. Items have no trending or depreciation.

C: Cost. Items trend and depreciate.

B: BIA. (Best Information Available). Items have no trending or depreciation. "**B**" is also a flag to indicate that it is BIA.

S: Salvage – Values freeze and do not trend or depreciate. Once an item reaches the salvage value percent it will freeze with the trending factor that was used when it rolled to salvage. This trending factor will not update when the new factors for 2007 are added. The user has to change the value method to "**C**" on a salvage line in order for the code to go out and look up a different trend factor. *An item reaches salvage value when its economic life is used up.*

P: Penalty. Flags as penalty but acts the same as "M". Does not apply trending or depreciation.

V: Override. Items trend and depreciate. This code can be used to flag a detail line where additional depreciation is applied. Example: If a user enters 5% in the "Add Depreciation" field, the calculation will take that rate and apply it to the % good. So, if depreciation is 85% good and 5% is in the "Add Depreciation" field, it will apply 80% to the trended value. If there is a value in the Function %, Economic % or Other %, it will be applied to the RCNLD.

These methods may also be found on page 124 of the RealWare End-User Training Manual.

Joyln Stotts
Principal Appraiser
Property Tax Division

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$\mathcal{M}$S Access:

A 3-Part Introduction to Microsoft's Popular Database Application

Part I: An Introduction to the Terminology behind MS Access

As we begin to wind things down with the CAMA conversion to RealWare, it is becoming more important to have a basic understanding of MS Access (Microsoft's database application). RealWare is split into two components. The actual data is stored in an Oracle database; however the part of RealWare that the users will interact with is based in MS Access. The user interface provided by RealWare is capable of completing 99% of the daily tasks users will encounter. That being said, an advanced RealWare user can develop the flexibility to supplement the functionality of RealWare's user interface with the help of tools provided by MS Access. Our purpose in this 3-part piece on MS Access is to provide a basic introduction to some of the terminology and concepts behind Access.

Access is what is known as a Database Management System or simply a Database. Access provides the means to store, organize, and retrieve data. A good Database Management System should also provide tools to ensure the data's integrity, security and accessibility. Along with these standard database features Access also provides some basic end-user tools including report and form building functions. The majority of what RealWare users interact with is designed using Access forms and reports.

So, where do we begin with our introduction to Access? It is probably most important, in the beginning, to become familiar with the objects that Access is based upon. Those objects include Tables, Queries, Forms and Reports. These objects can be accessed through the Database Window (Access' central point of command) as shown below in Figure 1.1:
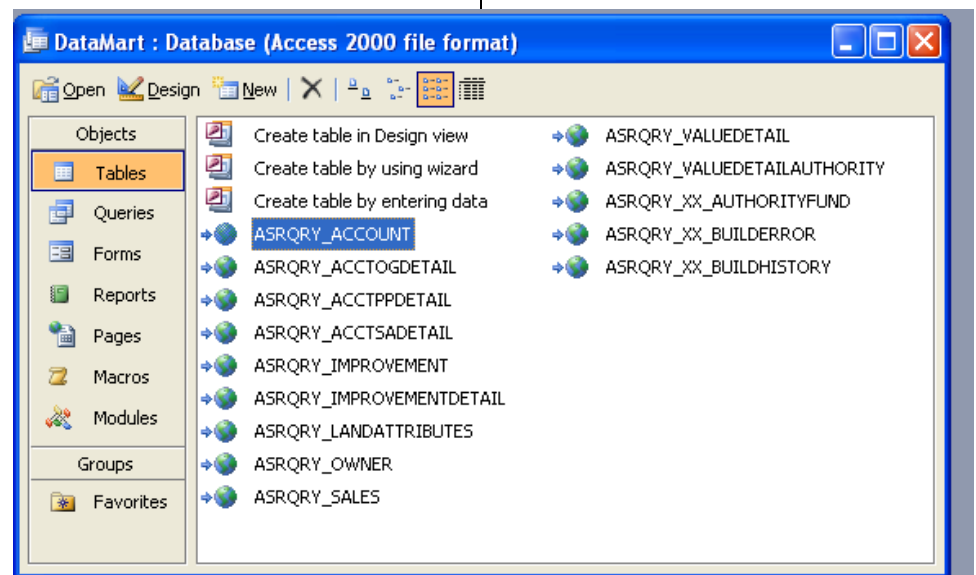

Figure 1.1 – MS Access Database Window

As seen in Figure 1.1, the left hand side of the Database Window allows the user to access the different objects. The center box (with white background) lists all of the objects in the database for the corresponding object type. For example, in Figure 1.1 the database window shows all tables contained in the database.

To continue with our introduction, let's look at the definition of some of these objects. A table is where the various data in the database is stored. Access allows us to store and organize our data in these tables by defining data types, character lengths and other data properties which we will discuss in Part II of our Introduction to MS Access.

A query is the tool that Access provides us to retrieve our data. A query uses SQL (Structured Query Language), a common database language, to retrieve data in an efficient manner. There are many different types of queries which allow us to retrieve our data with user defined criteria. We will cover these query types in greater detail in the next part of our introduction to Access.

Finally, forms and reports allow us to present our data to end-users in a polished and organized format. Forms, which are used to control a user's data entry methods, are based upon an underlying table or query. Reports allow us to present a professional looking document with user defined criteria and formatting. Reports are also based upon an underlying table or query.

We have begun our introduction to the basic terminology and concepts behind MS Access. Look for "**Part II: Working with Access**," in next month's newsletter, where we will discuss the inner-workings of tables and the various types of queries available in Access.

David Ray
Appraiser
Property Tax Division

**Upcoming
Property Tax Division
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08/22/06 – 08/25/06
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11/13/06–11/17/06
Basic Appraisal of Public Utilities
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For information on classes, please contact
Jim Felton at (307) 777-5438, or email: jfelto@state.wy.us

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